

## Summary of the Consolidated Financial Statements (IFRS) for the Fiscal Year Ended June 30, 2025

August 6, 2025

Listed Company Name TechnoPro Holdings, Inc.

Listed Stock Exchange: Tokyo

TSE Code 6028 URL <https://www.technoproholdings.com/en/>

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Scheduled date of the general meeting of shareholders September 26, 2025

Scheduled date of submission of securities report September 26, 2025

Supplementary materials for financial results: Yes

Briefing session for financial results: Yes (for institutional investors and analysts)

(Amounts less than one million yen are omitted)

### 1. Consolidated Financial Results for the Fiscal Year Ended June 30, 2025 (July 1, 2024 – June 30, 2025)

(1) Consolidated Operating Results (% represents the change from the same period of the previous fiscal year)

	Revenue		Core operating profit		Operating profit		Profit before income taxes		Net profit		Net profit attributable to owners of the parent company	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
FY ended June 30, 2025	238,966	9.0	28,892	18.4	23,844	8.8	24,268	9.6	16,310	9.5	16,146	10.0
FY ended June 30, 2024	219,218	9.7	24,395	14.1	21,918	0.4	22,139	1.4	14,895	(4.3)	14,684	(4.4)

	Comprehensive income for the period		Basic earnings per share	Diluted earnings per share	Ratio of profit to equity attributable to the owners of the parent company	Ratio of profit before income taxes to total assets	Ratio of operating profit to revenue
	Million yen	%	Yen	Yen	%	%	%
FY ended June 30, 2025	13,834	(19.0)	154.47	—	20.1	16.2	10.0
FY ended June 30, 2024	17,074	2.1	137.56	—	18.8	14.9	10.0

(Ref.) Equity in net income of affiliates: FY ended June 30, 2025: (- million yen); FY ended June 30, 2024: (- million yen)

(Note) Core operating profit is the Group's own profit indicator, calculated by subtracting selling, general and administrative expenses from gross profit and excluding the impact of extraordinary items (such as employment adjustment subsidies and impairment losses) recorded under other income and other expenses.

### (2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to the owners of the parent company	Percentage of equity attributable to the owners of the parent company	Equity attributable to the owners of the parent company per share
	Million yen	Million yen	Million yen	%	Yen
FY ended June 30, 2025	147,366	81,057	80,079	54.3	768.59
FY ended June 30, 2024	152,651	81,897	80,741	52.9	762.05

### (3) Consolidated Cash Flows

	Net cash from operating activities	Net cash from (used in) investing activities	Net cash from (used in) financing activities	Cash and cash equivalents at end of period
	Million yen	Million yen	Million yen	Million yen
FY ended June 30, 2025	25,466	(1,761)	(25,042)	43,691
FY ended June 30, 2024	31,177	(785)	(20,929)	45,241

### 2. Dividends

	Annual dividends per share					Total Dividends	Dividend payout ratio (Consolidated)	Ratio of dividends to equity attributable to owners of the parent company (Consolidated)
	End of first quarter	End of second quarter	End of third quarter	End of fiscal year	Total			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
FY ended June 30, 2024	—	25.00	—	55.00	80.00	8,498	58.2	10.9
FY ended June 30, 2025	—	30.00	—	0.00	30.00	3,125	19.4	3.9
FY ending June 30, 2026 (forecast)	—	—	—	—	—	—	—	—

(Note) As stated in the "Notice of Statement of Opinion in Support of and Neutral Position on the Tender Offer for Shares of the Company by BXJE II Holding KK" and "Notice Regarding Revision to Year-End Dividend Forecast (No Dividend)," both disclosed today (August 6, 2025), the tender offer by BXJE II Holding KK (the "Tender Offer") is scheduled to be conducted for the Company's common shares (the "Company Shares") and the

American Depositary Shares issued in the United States by The Bank of New York Mellon (the “Depository Bank”), which represent the Shares deposited with the Depository Bank. In light of this, the Company has resolved not to distribute a year-end dividend for the fiscal year ended June 30, 2025. Furthermore, the Company has not provided a dividend forecast for the fiscal year ending June 2026, as the Company Shares are expected to be delisted following the Tender Offer and a series of subsequent procedures.

### 3. Consolidated Financial Results Forecast for the Fiscal Year Ending June 30, 2026 (July 1, 2025 – June 30, 2026)

As stated in the “Notice of Statement of Opinion in Support of and Neutral Position on the Tender Offer for Shares of the Company by BXJE II Holding KK,” disclosed today (August 6, 2025), the Company has not provided a financial results forecast for the fiscal year ending June 2026, as its shares are expected to be delisted following the tender offer and a series of subsequent procedures.

#### \* Notes

(1) Significant changes to the scope of consolidation during the period: None

(2) Changes to accounting policies and accounting estimates

- i. Changes to accounting policies as required by IFRS: None
- ii. Changes to accounting policies other than i.: None
- iii. Changes to accounting estimates: None

(3) Number of outstanding shares (ordinary shares)

i. Number of outstanding shares at the end of the period (including treasury shares)	FY ended June 30, 2025	104,500,000 shares	FY ended June 30, 2024	106,400,000 shares
ii. Number of treasury shares at the end of the period	FY ended June 30, 2025	309,817 shares	FY ended June 30, 2024	446,465 shares
iii. Average number of shares during the period	FY ended June 30, 2025	104,528,918 shares	FY ended June 30, 2024	106,747,308 shares

\* This Summary of Financial Statements is not subject to quarterly review by certified public accountant or audit corporation.

#### \* Explanation regarding proper use of financial results forecasts, and other notes

(Cautionary note on forward-looking statements)

As stated in the “Notice of Statement of Opinion in Support of and Neutral Position on the Tender Offer for Shares of the Company by BXJE II Holding KK” disclosed today (August 6, 2025), the Company has not provided a financial or dividend forecast for the fiscal year ending June 2026, as its shares are expected to be delisted following the tender offer and a series of subsequent procedures.

(Obtaining supplementary materials for financial results)

The Company plans to hold a briefing on business results for institutional investors and analysts on August 6, 2025. The Company plans to post supplementary materials for the briefing on its website today (August 6, 2025) at the same time that the information is disclosed to the Tokyo Stock Exchange.

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## 1. Overview of business results

### (1) Overview of business performance

During the consolidated fiscal year under review (July 1, 2024 to June 30, 2025), uncertainty over the outlook for the global economy has increased due to soaring resource prices driven by the situation in Ukraine, heightened geopolitical risks in the Middle East and East Asia, the impact of U.S. tariff policies and other factors. In Japan, although the economy is showing a trend of gradual recovery, uncertainty has continued due to high prices and restrictions on raw material procurement.

Despite this environment, customer demand in the Group's core business area of engineer dispatching and contract assignment remains firm, particularly with respect to IT engineers in the transportation and information industries.

The main initiatives implemented by the Group during the consolidated fiscal year under review were as follows:

#### Securing engineers

With continued strong customer demand for engineers, the utilization ratio of the Group remains around 95%, and there is a shortage of resources available to respond to new orders. Therefore, we are intensifying, while maintaining high hiring standards, the hiring of inexperienced engineers on the premise of providing them with subsequent training. In addition, we are actively promoting the recruitment of highly skilled engineers through employee referrals and enhancing global recruitment of foreign nationals by expanding the number of countries targeted.

We will continue to secure highly skilled engineers to achieve sustainable growth.

#### Mitigating increased turnover rate

We recognize the increase in turnover within the Group, driven by the overall rise in workforce mobility, as a management challenge. To address this issue, we have implemented measures such as early identification of high-risk engineers using an AI-powered turnover prediction system, and early interviews to understand the aspirations and concerns of our engineers by newly appointed interview specialists.

We will continue to prevent the outflow of engineers as much as possible and mitigate the increasing turnover rates.

#### Raising unit contract price of engineer

We believe that there is still potential to increase the unit price of contracts for our engineers and are pursuing further unit price improvement. Through upskilling and reskilling with education and training, we are continuously working on acquiring the technical skills required by customers and raising the level of services, aiming to win contracts with appropriate unit prices. In addition to Charge Up efforts, in which we negotiate contract prices with existing customers, we are actively promoting Shift Up initiatives to achieve higher unit prices by assigning engineers to different customers. We believe that raising the unit prices of each engineer can contribute to top-line growth as well as provide better conditions and motivation for engineers, which is also crucial for reducing turnover.

We will continue to raise contract unit prices while increasing engineers continuously.

#### Strengthening the solution business

We are promoting the solution business by leveraging the customer and engineer base of our staffing business, focusing on key areas and utilizing diverse technical expertise in various fields such as machinery, electronics/electricals, and biochemistry as well as IT and digital domain. We are establishing the structure to promote group collaboration ranging from upstream processes such as concept formulation and business analysis to downstream processes such as maintenance and management, and, through recruitment and training initiatives, aiming to increase the talent capable of handling upstream processes.

We will continue to strengthen our solution business while identifying our competitive advantages.

As a result of the initiatives described above, the number of engineers on payroll in Japan at the end of the consolidated fiscal year under review was 28,100 (up 2,046 compared to the end of the previous fiscal year). The average utilization rate for the consolidated fiscal year under review was 94.7% (down 0.3 pts compared to the previous fiscal year). As for the improvement in unit sales per engineer, which has been ongoing, average monthly sales per engineer were 702 thousand yen (up 24 thousand yen compared to the previous fiscal year) due to an

increase in unit contract prices as a result of our Shift Up and Charge Up initiatives.

In terms of expenses, SG&A increased in comparison to the previous fiscal year. This was mainly due to hiring expenses for acquiring talent and education and training costs for engineer development.

As a result, the Group's consolidated revenue for the fiscal year under review was 238,966 million yen (up 9.0% compared to the previous fiscal year), core operating profit was 28,892 million yen (up 18.4%), operating profit was 23,844 million yen (up 8.8%), profit before taxes was 24,268 million yen (up 9.6%), and net profit attributable to the owners of the parent company was 16,146 million yen (up 10.0%).

Earnings for the segments of the business during the consolidated fiscal year under review were as follows:

(R&D Outsourcing)

To expand its IT business, which has been performing well within R&D Outsourcing, the Group implemented the initiatives to capture strong demand in the digital domain through re-skilling and cross-skilling, such as digital technology-related training for hardware-related engineers and chemical/biochemical-related engineers, in addition to strengthening the mid-career hiring of mainly high added-value engineers. The Group also made efforts to secure assignments at higher unit prices by increasing the quality and diversity of its service offerings, which were realized through business collaboration with alliance partners possessing advanced technologies and active implementation of internal and external training. Through these efforts, engineers on payroll at the end of the consolidated fiscal year under review were 24,673 (up 1,825 compared to the end of the previous fiscal year) and assigned engineers were 23,081 (up 1,584). As a result, revenue in this segment was 188,068 million yen (up 11.5%).

(Construction Management Outsourcing)

In addition to construction management—the main service provided under Construction Management Outsourcing—the Group has also expanded its offerings based on technological skills developed in the construction management and design fields, with examples including 3D measurement, aerial photography and inspections using drones, as well as new areas such as BIM/CIM (Building/Construction Information Modeling), with a particular focus on responding to the digitalization of the construction industry. In addition, to address the chronic shortage of construction management engineers, the Group is leveraging its technical center to actively recruit and train inexperienced and young/low-experienced engineers in the construction industry. Through these efforts, engineers on payroll and assigned engineers were 3,427 and 3,222 in this segment, respectively, at the end of the consolidated fiscal year under review (up 221 and 162, respectively, compared to the end of the previous fiscal year). As a result, revenue in this segment was 25,565 million yen (up 9.8%).

(Other Businesses in Japan)

Other Businesses in Japan comprises a professional recruitment service and an education and training service in engineering. In professional recruitment services, while the supply of engineers to the Group companies through recruitment is actively promoted, the Group is fulfilling the needs for engineers and skilled personnel required from external customers in a tightening labor market. In the engineering education and training services, we are developing more effective training programs by leveraging synergies within the Group. We are also expanding services such as corporate consulting for engineer development to capture demand for human capital investment. As a result, revenue in this segment was 4,798 million yen (down 0.8%).

(Overseas Businesses)

Our overseas operations provide offshore delivery services in India and China to customers mainly in the US, Europe, and Japan. We also provide engineer dispatch and professional recruitment services in Southeast Asia and the UK. These operations are influenced by economic trends and geopolitical risks and other factors in each region. We continue making sales and marketing-focused upfront investments to secure high-margin offshore delivery projects and new customers, which also enhance capabilities of our domestic solution business. As a result, revenue in this segment was 23,782 million yen (down 7.4%).

## (2) Overview of financial position

Assets totaled 147,366 million yen as of the end of the consolidated fiscal year under review (down 5,284 million yen from the end of the previous fiscal year). The primary components were cash and cash equivalents of 43,691 million yen, goodwill of 40,176 million yen, and accounts receivables and other receivables of 30,873 million yen.

The status for each item was as follows.

### (Current assets)

Current assets totaled 89,526 million yen as of the end of the consolidated fiscal year under review (up 1,951 million yen from the end of the previous fiscal year). The primary components were cash and cash equivalents of 43,691 million yen (down 1,550 million yen), and accounts receivables and other receivables of 30,873 million yen (up 1,910 million yen).

### (Non-current assets)

Non-current assets totaled 57,839 million yen as of the end of the consolidated fiscal year under review (down 7,235 million yen from the end of the previous fiscal year). The primary components were goodwill of 40,176 million yen (down 6,318 million yen), and deferred tax assets of 4,627 million yen (up 427 million yen).

### (Current liabilities)

Current liabilities totaled 54,132 million yen as of the end of the consolidated fiscal year under review (down 3,981 million yen from the end of the previous fiscal year). The primary components were accounts payable and other liabilities of 19,779 million yen (up 1,661 million yen), and employee benefits liabilities of 10,387 million yen (up 981 million yen).

### (Non-current liabilities)

Non-current liabilities totaled 12,175 million yen as of the end of the consolidated fiscal year under review (down 463 million yen from the end of the previous fiscal year). The primary components were bonds and loans payable of 8,241 million yen (up 506 million yen), and lease liabilities of 2,637 million yen (down 913 million yen).

### (Equity attributable to the owners of the parent company)

Equity attributable to the owners of the parent company totaled 80,079 million yen as of the end of the consolidated fiscal year under review (down 661 million yen from the end of the previous fiscal year). The primary components were retained earnings of 68,975 million yen (up 3,062 million yen) and share capital of 6,929 million yen (no change).

## (3) Overview of cash flow conditions

Cash and cash equivalents (hereinafter "Cash") totaled 43,691 million yen as of the end of the consolidated fiscal year under review, representing a decrease of 1,550 million yen compared to the end of the previous fiscal year.

Cash flow during the consolidated fiscal year under review as well as the main factors affecting changes are as follows.

### (Cash flows from operating activities)

Cash inflows from operating activities were 25,466 million yen (previous fiscal year: inflows of 31,177 million yen). This was mainly due to an increase in cash due to profit before taxes (24,268 million yen), impairment loss (5,017 million yen), and depreciation and amortization (3,096 million yen), offset by a decrease in cash due to payments of corporate income taxes (9,489 million yen).

### (Cash flows from investing activities)

Cash outflows from investing activities were 1,761 million yen (previous fiscal year: outflows of 785 million yen). This was mainly due to an increase in cash due to proceeds from sales and redemption of investments (2,633 million yen), and proceeds from withdrawal of time deposits (1,366 million yen), offset by a decrease in cash due to purchase of investments (2,919 million yen), and payments into time deposits (2,246 million yen).

(Cash flows from financing activities)

Cash outflows from financing activities were 25,042 million yen (previous fiscal year: outflows of 20,929 million yen). This was mainly due to an increase in cash due to proceeds from long-term borrowings (3,000 million yen), offset by a decrease in cash due to dividend payments (9,234 million yen), repayment of lease liabilities (7,308 million yen), purchase of treasury shares (5,000 million yen), and redemption of bonds (5,000 million yen).

(4) Business performance forecasts

As stated in the “Notice of Statement of Opinion in Support of and Neutral Position on the Tender Offer for Shares of the Company by BXJE II Holding KK,” disclosed today (August 6, 2025), the Company’s common shares are expected to be delisted following the tender offer and a series of subsequent procedures. Therefore, the Company has not provided a financial results forecast for the fiscal year ending June 2026.

2. Basic stance towards the selection of accounting standards

The Group has applied the International Accounting Standards since the fiscal year ended June 30, 2014 in an aim to improve convenience and comparability with financial information in global capital markets.

### 3. Consolidated Financial Statements and notes

#### (1) Consolidated Statement of Financial Position

(Millions of yen)

	As of June 30, 2024	As of June 30, 2025
<b>Assets</b>		
Current assets		
Cash and cash equivalents	45,241	43,691
Accounts receivables and other receivables	28,963	30,873
Income taxes receivable	50	3
Other short-term financial assets	6,348	7,378
Other current assets	6,971	7,580
Total current assets	87,575	89,526
Non-current assets		
Property, plant and equipment	2,447	2,449
Right-of-use assets	4,454	3,413
Goodwill	46,494	40,176
Intangible assets	2,391	1,966
Other long-term financial assets	4,229	4,325
Deferred tax assets	4,200	4,627
Other non-current assets	857	879
Total non-current assets	65,075	57,839
Total assets	152,651	147,366
<b>Liabilities and equity</b>		
Current liabilities		
Accounts payable and other liabilities	18,117	19,779
Bonds and loans payable	5,996	2,000
Lease liabilities	5,614	5,761
Income taxes payable	6,497	5,309
Other financial liabilities	3,397	2,923
Employee benefits liabilities	9,405	10,387
Provisions	9	23
Other current liabilities	9,075	7,947
Total current liabilities	58,114	54,132



(Millions of yen)

	As of June 30, 2024	As of June 30, 2025
Non-current liabilities		
Bonds and loans payable	7,735	8,241
Lease liabilities	3,550	2,637
Other long-term financial liabilities	197	125
Deferred tax liabilities	538	516
Retirement benefit liabilities	22	28
Provisions	496	519
Other non-current liabilities	98	108
Total non-current liabilities	12,638	12,175
Total liabilities	70,753	66,308
Equity		
Share capital	6,929	6,929
Capital surplus	3,382	1,732
Retained earnings	65,913	68,975
Treasury shares	(1,213)	(870)
Other components of equity	5,728	3,312
Equity attributable to owners of the parent company	80,741	80,079
Non-controlling interests	1,156	978
Total equity	81,897	81,057
Total liabilities and equity	152,651	147,366

(2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income  
Consolidated Statement of Income

(Millions of yen)

	Fiscal year ended June 30, 2024 (July 1, 2023 to June 30, 2024)	Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)
Revenue	219,218	238,966
Cost of sales	160,408	174,070
Gross profit	58,810	64,896
Selling, general and administrative expenses	34,414	36,003
Other income	361	409
Other expenses	2,838	5,458
Operating profit	21,918	23,844
Financial income	398	575
Financial expenses	177	151
Profit before income taxes	22,139	24,268
Income taxes	7,243	7,957
Net profit	14,895	16,310
Net profit attributable to:		
Owners of the parent company	14,684	16,146
Non-controlling interests	211	163
Net profit	14,895	16,310
		(Yen)
Earnings per share attributable to owners of the parent company		
Basic earnings per share	137.56	154.47
Diluted earnings per share	—	—

## Consolidated Statement of Comprehensive Income

(Millions of yen)

	Fiscal year ended June 30, 2024 (July 1, 2023 to June 30, 2024)	Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)
Net profit	14,895	16,310
Other comprehensive income		
Items that may be reclassified to profit or loss		
Foreign currency translation adjustments	2,178	(2,475)
Total items that may be reclassified to profit or loss	2,178	(2,475)
Total other comprehensive income	2,178	(2,475)
Comprehensive income for the period	17,074	13,834
Comprehensive income for the period attributable to:		
Owners of the parent company	16,757	13,730
Non-controlling interests	317	104
Comprehensive income for the period	17,074	13,834

(3) Consolidated Statement of Changes in Equity

Fiscal year ended June 30, 2024 (July 1, 2023 to June 30, 2024)

(Millions of yen)

	Equity attributable to the owners of the parent company						
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity		Total equity attributable to owners of the parent company
					Foreign currency translation adjustments	Total other components of equity	
As of July 1, 2023	6,929	8,259	59,262	(2,577)	3,655	3,655	75,529
Net profit			14,684			—	14,684
Other comprehensive income					2,073	2,073	2,073
Total comprehensive income	—	—	14,684	—	2,073	2,073	16,757
Dividends of surplus			(8,033)			—	(8,033)
Share-based payment transaction		209				—	209
Purchase of treasury shares		(2)		(3,923)		—	(3,926)
Retirement of treasury shares		(5,288)		5,288		—	—
Changes in ownership interests in subsidiaries		205				—	205
Total transactions with the owners	—	(4,876)	(8,033)	1,364	—	—	(11,545)
As of June 30, 2024	6,929	3,382	65,913	(1,213)	5,728	5,728	80,741

	Non-controlling interests	Total equity
As of July 1, 2023	1,233	76,762
Net profit	211	14,895
Other comprehensive income	105	2,178
Total comprehensive income	317	17,074
Dividends of surplus	(189)	(8,222)
Share-based payment transaction		209
Purchase of treasury shares		(3,926)
Retirement of treasury shares		—
Changes in ownership interests in subsidiaries	(205)	—
Total transactions with the owners	(394)	(11,940)
As of June 30, 2024	1,156	81,897

Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)

(Millions of yen)

	Equity attributable to the owners of the parent company						
	Share capital	Capital surplus	Retained earnings	Treasury shares	Other components of equity		Total equity attributable to owners of the parent company
					Foreign currency translation adjustments	Total other components of equity	
As of July 1, 2024	6,929	3,382	65,913	(1,213)	5,728	5,728	80,741
Net profit			16,146			—	16,146
Other comprehensive income			—		(2,416)	(2,416)	(2,416)
Total comprehensive income	—	—	16,146	—	(2,416)	(2,416)	13,730
Dividends of surplus			(8,953)			—	(8,953)
Share-based payment transaction		(435)				—	(435)
Purchase of treasury shares		(3)		(5,000)		—	(5,003)
Retirement of treasury shares		(5,342)		5,342		—	—
Transfer of retained earnings to capital surplus		4,131	(4,131)			—	—
Total transactions with the owners	—	(1,650)	(13,084)	342	—	—	(14,392)
As of June 30, 2025	6,929	1,732	68,975	(870)	3,312	3,312	80,079

	Non-controlling interests	Total equity
As of July 1, 2024	1,156	81,897
Net profit	163	16,310
Other comprehensive income	(59)	(2,475)
Total comprehensive income	104	13,834
Dividends of surplus	(282)	(9,235)
Share-based payment transaction		(435)
Purchase of treasury shares		(5,003)
Retirement of treasury shares		—
Transfer of retained earnings to capital surplus		—
Total transactions with the owners	(282)	(14,674)
As of June 30, 2025	978	81,057

## (4) Consolidated Statement of Cash Flows

(Millions of yen)

	Fiscal year ended June 30, 2024 (July 1, 2023 to June 30, 2024)	Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)
Cash flows from operating activities		
Profit before income taxes	22,139	24,268
Depreciation and amortization	3,271	3,096
Impairment loss	2,769	5,017
Interest and dividend income	(155)	(212)
Interest expense	81	87
Decrease (increase) in accounts receivables and other receivables	(1,558)	(1,910)
Increase (decrease) in accounts payable and other liabilities	2,073	1,661
Increase (decrease) in deposits received	932	(448)
Decrease (increase) in prepaid expenses	2,661	3,082
Decrease (increase) in lease repayments	2,010	2,121
Increase (decrease) in consumption tax payable	1,783	(725)
Increase (decrease) in retirement benefit liabilities	(533)	(476)
Other	964	(836)
Subtotal	36,441	34,725
Interest and dividend received	114	196
Interest paid	(56)	(81)
Income taxes paid	(7,093)	(9,489)
Income tax refund	1,771	114
Net cash flows from operating activities	31,177	25,466
Cash flows from investing activities		
Payments into time deposits	(2,430)	(2,246)
Proceeds from withdrawal of time deposits	2,286	1,366
Purchase of tangible fixed assets	(428)	(411)
Purchase of intangible assets	(179)	(281)
Purchase of investments	(3,123)	(2,919)
Proceeds from sales and redemption of investments	2,801	2,633
Other	288	96
Net cash flows from investing activities	(785)	(1,761)
Cash flows from financing activities		
Repayment of lease liabilities	(6,999)	(7,308)
Proceeds from long-term borrowings	—	3,000
Repayments of long-term borrowings	(1,000)	(1,500)
Redemption of bonds	—	(5,000)
Purchase of treasury shares	(3,923)	(5,000)
Cash dividends paid	(8,222)	(9,234)
Payments for acquisition of interests in subsidiaries from non-controlling interests	(783)	—
Net cash flows from financing activities	(20,929)	(25,042)
Effect of change in exchange rates on cash and cash equivalents	406	(212)
Net increase (decrease) in cash and cash equivalents	9,868	(1,550)
Cash and cash equivalents at the beginning of the period	35,373	45,241
Cash and cash equivalents at the end of the period	45,241	43,691

(5) Notes to the consolidated financial statements

(Note on assumption about going concern)

Not applicable.

(Repurchase and retirement of treasury shares)

(Share repurchase)

At the meeting of the Board of Directors held on August 8, 2024, the Company resolved to implement a share repurchase in accordance with Article 156 of the Companies Act, as applied pursuant to the provisions of Article 165, Paragraph 3 of the Companies Act, and carried out as detailed below.

1. Details of the Board of Directors meeting resolution dated August 8, 2024

- 1) Class of shares to be repurchased: Common stock of TechnoPro Holdings, Inc.
- 2) Total number of shares to be repurchased: Up to 2,000,000 shares
- 3) Total repurchase amount: Up to 5,000,000,000 yen
- 4) Repurchase period: From August 9, 2024 to March 31, 2025
- 5) Repurchase method: Open market purchase on the Tokyo Stock Exchange

2. Total shares repurchased pursuant to the resolution above

- 1) Total number of shares repurchased: 1,763,300 shares
- 2) Total repurchase amount: 4,999,805,750 yen
- 3) Repurchase period: From August 9, 2024 to November 15, 2024

(Retirement of treasury shares)

At the Board of Directors meetings held on November 28, 2024, the Company resolved to retire treasury stock pursuant to Article 178 of the Companies Act, and has retired the shares as follows.

1. Total number of shares retired: 1,900,000 shares
2. Date of retirement: December 18, 2024

(Impairment loss)

The Group calculates the amount of impairment loss based on the smallest asset group that generates largely independent cash inflows.

Impairment tests are carried out after calculating the recoverable amount based on the fair values. An impairment loss will be recognized when the recoverable amount is less than the carrying amount, and the carrying amount will be reduced to the recoverable amount.

As a result of impairment tests on each of businesses in accordance with International Financial Reporting Standards (IFRS), the Group has recognized a write-down of 5,017 million yen under Other expenses for a portion of goodwill related to its consolidated subsidiary, Robosoft Technologies Private Limited. This decision was based on Robosoft's ongoing difficulties in acquiring new customers in the North American market, which accounts for approximately 60% of its customer base. Despite a recent change in Robosoft management team, the Company determined that it would be inappropriate to rely on higher future growth assumptions for the impairment judgement.

(Note on segment information)

#### 1. Segment information overview

The Group's business segments are Group components for which separate financial information can be obtained. Each segment is subject to periodic examinations to allow the Board of Directors to decide how to allocate management resources and assess performance. In determining reportable segments, the Group does not consolidate business segments; reportable segments and business segments are the same.

Overview of the reportable segments:

- In R&D Outsourcing Business, the Group provides engineer dispatch and contract assignment services in technological fields including machinery, electronics/electricals, embedded controllers, IT networks, business applications, system maintenance/management, and biochemistry; its customers are mainly major businesses and other organizations in industries including automotive and automotive parts, industrial machinery and equipment, telecommunications equipment, electronic and electrical equipment, IT, semiconductors, energy, pharmaceuticals, and chemicals.
- In Construction Management Outsourcing Business, the Group provides contract assignment services for construction design and engineer dispatch services for construction management (safety administration, quality control, process administration, and cost management) in the construction industry in the fields of construction, civil engineering, facility machinery, and plant; its customers are mainly general contractors and subcontractors.
- In Other Businesses in Japan, the Group provides professional recruitment services and education and training services in engineering.
- In Overseas Business, the Group provides technical outsourcing and professional recruitment services in China, engineer dispatch services and contracted R&D operations in Southeast Asia and India (including offshore delivery services to customers in the U.S, Europe, and Japan), and engineer dispatch and professional recruitment services in the UK.



## 2. Information on reportable segments

Accounting principles for the reportable segments are the same as those used in the creation of the Consolidated Financial Statements by the Group. Business between reportable segments is based on market prices, and segment profit is shown as operating profit.

Fiscal year ended June, 2024 (July 1, 2023 to June 30, 2024)

(Millions of yen)

	Reportable segment					Eliminations/ Corporate	Consoli- dated
	R&D Outsourcing Business	Construction Management Outsourcing Business	Other Businesses in Japan	Overseas Businesses	Total		
Revenue							
Revenue from external customers	167,689	23,291	3,221	24,967	219,169	49	219,218
Intersegment sales or transfers	1,004	2	1,617	715	3,339	(3,339)	—
Total revenue	168,694	23,293	4,839	25,682	222,508	(3,289)	219,218
Segment profit (loss)	19,259	3,422	(771)	(188)	21,722	195	21,918
Financial income	—	—	—	—	—	—	398
Financial expenses	—	—	—	—	—	—	177
Quarterly profit before income taxes	—	—	—	—	—	—	22,139
Segment assets	103,294	13,356	3,941	29,249	149,842	2,808	152,651
Other							
Depreciation and amortization	1,131	244	299	324	1,999	618	2,617
Amortization of customer-related assets	72	—	—	580	653	—	653
Impairment loss	—	—	977	1,792	2,769	—	2,769

(Notes)

1. Segment profit under Eliminations/Corporate includes corporate expenses not allocated to individual reportable segments and eliminations of intersegment transactions. Corporate expenses are recorded mainly as general administrative expenses not allocated to reportable segments.
2. Segment assets under Eliminations/Corporate includes corporate assets of 7,478 million yen not allocated to individual reportable segments and eliminations of intersegment transactions of -4,669 million yen. Corporate assets are mainly cash and cash equivalents, and right-of-use assets not allocated to reportable segments.
3. Depreciation and amortization do not include amortization of customer-related assets.

Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)

(Millions of yen)

	Reportable segment					Eliminations/ Corporate	Consoli- dated
	R&D Outsourcing Business	Construction Management Outsourcing Business	Other Businesses in Japan	Overseas Businesses	Total		
Revenue							
Revenue from external customers	187,093	25,564	3,217	23,027	238,903	63	238,966
Intersegment sales or transfers	974	0	1,581	755	3,312	(3,312)	—
Total revenue	188,068	25,565	4,798	23,782	242,215	(3,248)	238,966
Segment profit (loss)	23,087	3,699	219	(3,084)	23,921	(77)	23,844
Financial income	—	—	—	—	—	—	575
Financial expenses	—	—	—	—	—	—	151
Quarterly profit before income taxes	—	—	—	—	—	—	24,268
Segment assets	104,547	13,474	3,315	21,880	143,217	4,148	147,366
Other							
Depreciation and amortization	1,189	239	281	313	2,024	660	2,685
Amortization of customer-related assets	72	—	—	338	411	—	411
Impairment loss	—	—	—	5,017	5,017	—	5,017

(Notes)

1. Segment profit under Eliminations/Corporate includes corporate expenses not allocated to individual reportable segments and eliminations of intersegment transactions. Corporate expenses are recorded mainly as general administrative expenses not allocated to reportable segments.
2. Segment assets under Eliminations/Corporate includes corporate assets of 8,556 million yen not allocated to individual reportable segments and eliminations of intersegment transactions of -4,407 million yen. Corporate assets are mainly cash and cash equivalents, and right-of-use assets not allocated to reportable segments.
3. Depreciation and amortization do not include amortization of customer-related assets.

### 3. Product and service information

Product and service information has been omitted because the product and service categories are the same as the reportable segments.

### 4. Information by region

Revenue from external customers

(Millions of yen)

	Fiscal year ended June 30, 2024 (July 1, 2023 to June 30, 2024)	Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)
Japan	196,158	217,673
Asia	11,252	10,947
Europe	7,850	6,952
North America	3,765	3,142
Others	192	251
Total	219,218	238,966

(Notes)

1. Revenues based on location of customer and classified by country or region.
2. The individual countries in each category are as follows:  
 Asia: Singapore, China, Thailand, India  
 Europe: United Kingdom  
 North America: United States

## 5. Information on major customers

Information on major customers is omitted because there is no customer with whom the business accounts for no less than 10% of the Group's revenues.

### (Per share information)

The per share information is as follows.

	Fiscal year ended June 30, 2024 (July 1, 2023 to June 30, 2024)	Fiscal year ended June 30, 2025 (July 1, 2024 to June 30, 2025)
Net profit attributable to the owners of the parent company (millions of yen)	14,684	16,146
Average outstanding ordinary shares during the fiscal year (shares)	106,747,308	104,528,918
Earnings per share attributable to owners of the parent company		
Basic earnings per share (yen)	137.56	154.47

(Note)

Diluted earnings per share are not shown as there are no residual shares.

### (Significant subsequent events)

#### (Tender offer for the Company's shares)

At a meeting of the Board of Directors held today, the Company resolved to express its opinion in support of the Tender Offer and to take a neutral position and leave to the discretion of each shareholders and holder of American Depositary Shares (the "ADSs," including the American Depositary Receipts representing such ADSs) the decision as to whether (i) the shareholders of the Company should tender their shares in the Tender Offer, and (ii) the holders of ADSs should, prior to participating in the Tender Offer, deliver their ADSs to the Depositary Bank, receive the underlying Company Shares represented thereby, and then tender such Company Shares in the Tender Offer. The resolution of the Board of Directors was made on the premise that the Offeror intends to make the Company its wholly owned subsidiary through the Tender Offer and a series of subsequent procedures, and that the Company Shares are expected to be delisted from the stock exchange. For additional details, please refer to then "Notice of Statement of Opinion in Support of and Neutral Position on the Tender Offer for Shares of the Company by BXJE II Holding KK" disclosed today.